

Status of Resolution of Reported Frauds

December 2001

Agency: 670

Seattle Community Colleges

Audit Number	Finding Number
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6270	1	Finding:	Public funds were misappropriated from South Seattle Community College and public records were altered and falsified.
		Fraud Amount:	\$26,000
		Recovery to Date:	\$1,280
		Action/Status:	District officials contacted the State Auditor's Office regarding a possible misappropriation of public funds involving three procurement cards assigned to the South Seattle Community College Student Life Department.

Seattle Community College has taken the following corrective action:

- ## Modified and implemented the procurement card procedure requiring supervisory personnel to review and sign all detailed receipts.

Criminal action taken: Former employee pled guilty to 2nd degree theft. The employee was scheduled to have a sentencing and restitution hearing on October 12, 2001, however the hearing has been postponed twice. The next hearing is scheduled for mid-January 2002.

Personnel action taken: The employee was dismissed.

Amounts to be recovered:

Restitution of misappropriation	\$26,000
Audit costs	<u>10,057</u>
Total	\$36,057

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